



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9571]

RIN 1545-BJ84

Allocation and Apportionment of Interest Expense; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to the final regulations (TD 9571), which were published in the **Federal Register** on January 17, 2012 (77 FR 2225) that provide guidance regarding the allocation and apportionment of interest expense.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**, and is applicable on January 17, 2012.

FOR FURTHER INFORMATION CONTACT: Jeffrey L. Parry, (202) 622-3850 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations (TD 9571) that are the subject of these corrections are under section 864 of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations contain errors that may prove to be misleading and are in need of clarification.

List of Subjects 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR Part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U. S. C. 7805 * * *

§ 1.861-9T [Corrected]

Par. 2. Section 1.861-9T is amended by revising paragraph (l) to read as follows:

§1.861-9T Allocation and apportionment of interest expense (temporary).

* * * * *

(l) Expiration date. The applicability date of paragraphs (e)(2), (e)(3), and (h)(4) expires on January 13, 2015.

§ 1.861-11T [Corrected]

Par. 3. Section 1.861-11T is amended by revising paragraph (i) to read as follows:

§1.861-11T Special rules for allocating and apportioning interest expense of an affiliated group of corporations (temporary).

* * * * *

(i) Expiration date. The applicability date of paragraph (d)(6)(ii) expires on January 13, 2015.

Robin R. Jones
Federal Register Liaison Officer
Publications and Regulations Branch
Legal Processing Division
Associate Chief Counsel
(Procedure and Administration)

[FR Doc. 2012-3855 Filed 02/17/2012 at 8:45 am; Publication Date: 02/21/2012]